

CHAPTER 12 — PREMIUM REPORTING AND REMITTANCE DEADLINES

- 1200 Due Dates**
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1200 Due Dates

Monthly Remittance Reports are due on the 20th day of the calendar month preceding the coverage month per ETF 10.63 (1) (d).

In addition, “Whenever the 20th day of the calendar month falls on a Saturday, Sunday or holiday on which state offices are closed, a report or a remittance received on the first working day after the 20th day of the calendar month shall be deemed to have been received on a timely basis.” (Wis. Admin. Code ETF 10.63 (2)).

State agency *Group Life Insurance Collection Report* (ET-1610) and remittance must be received by 4:30 p.m. on or before the due date at ETF. Local government employers monthly billing coverage reports and premiums must be received by 4:30 p.m. on or before the due date at the MLIC Madison office per ETF 10.82 (1)(a). Refer to the following chart to determine the due date.

COVERAGE FOR THE MONTH OF	REPORT DEADLINE FILING DATE*
January	December 20
February	January 20
March	February 20
April	March 20
May	April 20
June	May 20
July	June 20
August	July 20
September	August 20
October	September 20
November	October 20
December	November 20

* If this date falls on a Saturday, Sunday, or a legal holiday, the report is due on the next working day.

The Monthly Contribution Reports and remittances are considered to be filed on the date they are received by ETF (from State agencies) or MLIC (from local government employers).

“The date a document is received by, or filed with the department is the date the original document is physically received at the department at its offices during regular business hours as provided under s. 230.35 (4)(f), Stats., regardless of the date the document was mailed or otherwise intended to be transmitted to the department and regardless of any mishandling or misdirection by the U.S. postal service or any other agency or person. A document which arrives at the department’s offices after 4:30 p.m. or on a holiday as defined by s. 230.35 (4)(a), Stats., may not be received by the department until 7:45 a.m. on the next day on which the department’s offices are regularly open for business as provided under s. 230.35 (4)(f), Stats.” (Wis. Admin. Code ETF 10.82 (1)).

Employers should mail their reports and remittances no less than five days prior to the due date to ensure that they will be received in a timely manner.

1201 Late Interest Due

An interest charge is assessed on all remittances or portions thereof, received after the due date (Wis. Admin. Code § ETF 10.64 (3)). The Department does not have the statutory authority to waive late interest charges. The interest rate is 0.04% of the total remittance due for each day from the date on which the report was due until it is received. The minimum charge is \$3.00 (Wis. Stats. § 40.06 (3)).

1202 Interest Due Notice

When remittances or portions thereof are received after the due date, an *Interest Due Notice* (ET-1806) is sent to the employer. Local employers must return a copy of the *Interest Due Notice* (ET-1806) along with a check made payable to ETF for the amount due. State agencies must return the *Interest Due Notice* (ET-1806) and the Payment Voucher (PV) number to ETF. Interest Due remittances are to be sent to the Department of Employee Trust Funds.

NOTE: Late charges should not be combined with other payments. Please issue a separate check or PV for the late charges only.

Interest is payable within 30 days. After 30 days it may be collected from state-shared revenues, as provided in Wis. Stats. § 40.06 (4).

1203 Interest Due Notice (ET-1806)

Department of Employee Trust Funds
P. O. Box 7931
Madison, WI 53707-7931

EMPLOYER NUMBER

INTEREST DUE NOTICE

Interest of 0.04% is charged for each day on remittances and reports received in this office after the due date. The minimum late filing charge is \$3. This interest charge is required by Wis. Stat. § 40.06, and Wis. Admin. Code § ETF 10.63. Interest charges cannot be waived and must be paid within 30 days of this notice.

The report/remittance from your agency was received after the due date.

Period Covered By Report (MM/CCYY)	Report Due Date (MM/DD/CCYY)	Remittance Received (MM/DD/CCYY)	Remittances*	Interest Due

* Interest is charged on the actual remittance due. **DO NOT INCLUDE THIS INTEREST CHARGE WITH YOUR REGULAR MONTHLY REMITTANCE REPORT. SUBMIT A SEPARATE CHECK OR VOUCHER PAYABLE TO DETF.**

The interest payment must be made payable to DEPARTMENT OF EMPLOYEE TRUST FUNDS.

- ☐ Life
- ☐ Health
- ☐ Income Continuation
- ☐ ERA

Mail payment and a copy of this form in the enclosed envelope.

Date (MM/DD/CCYY)	Prepared By	Telephone No. (608) 26
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